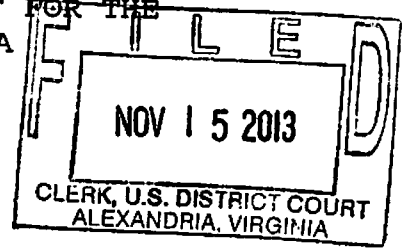


IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF VIRGINIA  
Alexandria Division



UNITED STATES OF AMERICA, )  
 )  
Plaintiff, )  
 )  
v. )  
 )  
ELIJAH JACKSON, et al., )  
 )  
Defendants. )

1:12cv1075 (LMB/IDD)

ORDER

Before the Court is the Report and Recommendation ("Report") issued by a magistrate judge on August 5, 2013 [Dkt. No. 56]. The Report recommended that plaintiff's Motion for Default Judgment [Dkt. No. 44] be granted as to defendants Ronald R. Robinson, Doris Taylor, the Prince William County Service Authority, and Mary Pendleton, and that the United States' tax liens be foreclosed against defendants' interests in property commonly known as 7417 Castle Road, Manassas, Virginia. Report at 11. The parties were advised that any objections to the Report must be filed within 14 days and that failure to file a timely objection waives the right to appeal the substance of the Report and any judgment based upon the Report.

On September 9, 2013, defendant Doris Taylor filed an Answer and Counterclaim [Dkt. No. 61], stating her interest in the disputed property. On November 13, 2013, after receiving notice that she had signed a Stipulation for Entry of Judgment [Dkt. No. 68], the Court

issued an Order finding that defendant Taylor had no interest superior to the interest of the United States [Dkt. No. 69].

As of November 15, 2013, none of the three remaining parties has filed an objection. The Court has reviewed the Report, plaintiff's motion, and the case file and adopts the Report as to defendants Ronald R. Robinson, the Prince William County Service Authority, and Mary Pendleton. The magistrate judge correctly determined that the United States' tax liens are superior to defendants' interests in the property. Accordingly, it is hereby

ORDERED that default judgment be and is entered against defendants Ronald R. Robinson, the Prince William County Service Authority, and Mary Pendleton; and it is further

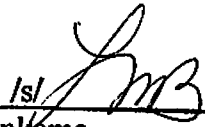
ORDERED that the United States' tax liens be foreclosed against defendants' interests in property commonly known as 7417 Castle Road, Manassas, Virginia.

The Clerk is directed to enter final judgment in favor of the United States pursuant to Fed. R. Civ. P. 55 as to defendants Ronald R. Robinson, the Prince William County Service Authority, and Mary Pendleton, and to enter final judgment in favor of the United States pursuant to Fed. R. Civ. P. 58 as to defendant Doris Taylor. The Clerk is further directed to forward copies of this Order to counsel of record, defendant Taylor pro se at her address of record, and

default defendants pro se at their addresses of record, and to close this civil action.

Entered this 15<sup>th</sup> day of November, 2013.

Alexandria, Virginia

  
\_\_\_\_\_  
/s/ Leonie M. Brinkema  
United States District Judge